30th October 1931] [Mr. B. Muniswami Nayudu]

" The object of the amendment is that: under the District Municipalities Act and also under the Local Boards Act, there is a provision for the levy of what is called profession tax on business carried on by people and that levy is based upon the income of the business calculated at a certain percentage of turnover. There is a rule in the schedule to the Acts that the Legislative Council should approve of the principle on which the income should be assessed. This House gave approval to my proposal to fix the percentage on the turnover; in accordance with the approval of this House, the resolution has been published. But in the resolution it is stated that the turnover to be taken into consideration should be the turnover of the business during one year. But the provisions of the Act itself say that the tax should be levied on the turnover for a half-year and not on the basis of the whole year; therefore the turnover has to be calculated for each half-year separately. It has been pointed out by certain municipalities that this rule is inconsistent with the provisions of the Act itself. It is to avoid that inconsistency and to bring the rule into line with the Act itself that this amendment is moved. I therefore beg to move the motion."

The hon. Diwan Bahadur S. KUMARASWAMI REDDIYAR:—" I second it."

The motion was put and carried.

XV.—AMENDMENT TO SCHEDULE IV OF THE MADRAS LOCAL BOARDS ACT, 1920.

* The hon. Diwan Bahadur B. MUNISWAMI NAYUDU:—" Sir, I beg to move the following motion:—

'*That the following amendment in the provision made to determine the percentages of turnover of business transacted in the area of a local board and published with Local Self-Government Department Notification No.* 717, *at page* 345 *of Part I-A of the* Fort St. George Gazette, *dated the* 14*th April* 1931, *which the Governor acting with Ministers proposes to make in exercise of the powers conferred by clause* (*b*) *of sub-rule* (1) *and sub-rule* (2) *of rule* 11 *of Schedule IV to the Madras Local Boards Act,* 1920 (*Madras Act XIV of* 1920), *be approved:—*

That the words " per annum " occurring in the first and second items in column (1) *of the schedule appended to the said provision be omitted.*'

" I have already stated the reasons why the amendment is moved. This amendment relates to the Local Boards Act while the previous one relates to the District Municipalities Act."

The hon. Mr. P. T. RAJAN:—" I second it."

The motion was put and carried.